

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA

Plaintiff,

v.

James E. MacAlpine

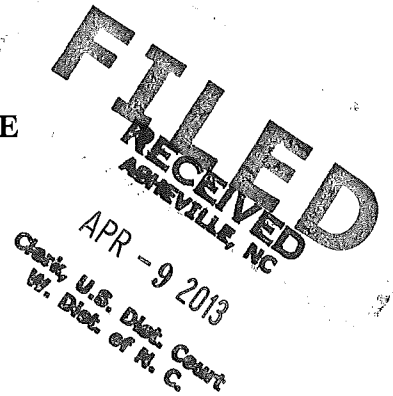
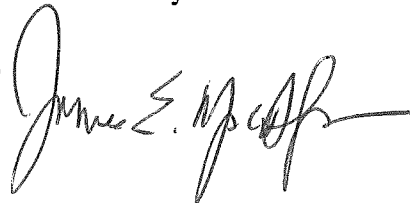
Defendant.

Civil No. 1-13-cv-53

ANSWER

1. Insufficient information to Admit or Deny, therefore Deny.
2. Insufficient information to Admit or Deny, therefore Deny.
3. Insufficient information to Admit or Deny, therefore Deny.
4. Insufficient information to Admit or Deny, therefore Deny.
5. Insufficient information to Admit or Deny, therefore Deny.
6. Insufficient information to Admit or Deny, therefore Deny.
7. Insufficient information to Admit or Deny, therefore Deny.
8. Insufficient information to Admit or Deny, therefore Deny.
9. Insufficient information to Admit or Deny, therefore Deny.
- A. Insufficient information to Admit or Deny, therefore Deny.
- B. Insufficient information to Admit or Deny, therefore Deny.
- C. Insufficient information to Admit or Deny, therefore Deny.

Signature,



Affirmative Defense

1. The UNITED STATES OF AMERICA (“USA”) is prosecuting a Subtitle A Part I Tax – 26 U.S.C. § 1. Tax Imposed against the Defendant.
2. The USA is prosecuting a Subtitle A Part I Tax — 26 U.S.C. § 61. Gross Income defined against the Defendant.
3. The USA is not prosecuting Subtitle B Part 20 Estate/Gift Tax against the Defendant.
4. The USA is not prosecuting a Subtitle C Part 31 Employment Taxes (Statutory Employer/Employee) against the Defendant.
5. The USA is not prosecuting a Subtitle D chapters 41, 42, 43 or 44 excise Tax against the Defendant.
6. There are no regulations mandated by Congress to be published behind the Table of Contents under 1 CFR § 21.43 for 26 U.S.C. 6203—Method of Assessment for the “assessments” claimed by the USA.
7. The USA is knowing attempting to prosecute under 26 U.S.C. § 7701(a)(16), which are all Subtitle A type taxes against the Defendant.
8. The USA is attempting to prosecute and force the Defendant under Subtitle A Part I taxes for one or more of the code sections in 26 U.S.C. § 7701(a)(16) of “withholding agent”, being 26 U.S.C. § 1441 (non-resident aliens); and/or 26 U.S.C. § 1442 (foreign corporations); and/or 26 U.S.C. § 1443 (foreign organizations); and/or 26 U.S.C. § 1461 (hold harmless clause for “employers.”
9. The USA is prosecuting mandating a W-4 be filled out under 26 U.S.C. § 3402(a)(2) that regulations be promulgated against the Defendant.
10. The USA is prosecuting under 26 U.S.C. § 3402(a)(2) that regulations knowing and

intentionally that the only regulations promulgated as mandated by Congress in the Federal Register Act and in compliance with 1 CFR § 21.43 are only in Subtitle C Part 31 – Employment taxes (statutory employer/statutory employee).

11. The USA is prosecuting under 6631(a) in the unambiguously written parties that that have an “employer” as defined in 26 U.S.C. § 3401(d).

12. The USA knowing and intentionally knows that the Defendant is not among those parties unambiguously listed in 6331(a) for a Notice of Levy or “employer” under 26 U.S.C. § 3401(d).

13. The USA is prosecuting the Defendant to file a Form 1040 with OMB 1545-0074 that is limited to only a Subtitle C Part 31 Employment Taxes (statutory employer/statutory employee).

14. The USA is using Notices of Deficiency in 26 U.S.C. § 6212 against the Defendant that is limited to only Subtitles A, B and D (chapters 41, 42, 43, or 44).

15. The USA is using Definitions of “Deficiency” in 26 U.S.C. § 6211 against the Defendant that is limited to only Subtitles A, B and D (chapters 41, 42, 43, or 44).

16. The USA has not disclosed to the Defendant the “regulations” that support their allegations.

17. The USA has not disclosed to the Defendant the type of Tax to the Defendant is being prosecuted under, being is it a Subtitle A; or, a Subtitle B; or, a Subtitle C; or, a Subtitle D with chapters 41, 42, 43, and/or 44 type of tax; and, the regulations under which Subtitle being A, B, C or D (excise taxes).

18. There is are no substantive regulations have the “force and effect of law” being used against the Defendant as they do no not exist for any Subtitle A, B, C or D taxes.

19. There is no Form 1040 with OMB 1545-0074 to file in for Subtitle A Part 1 taxes.

20. The Defendant has been misidentified by the USA as he has no known Subtitle A Part 1,

Subtitle B Part 20, Subtitle C Part 31 or Subtitle D chapters 41, 42, 43 or 44 taxes due and owing.

21. The USA is not the proper Party arising under the "Constitution of the United States."

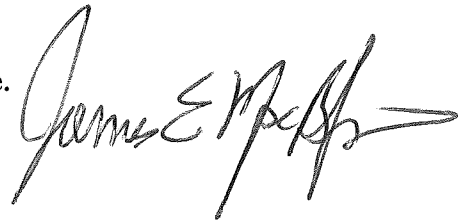
22. The USA is not the "United States" arising under the "Constitution of the United States."

23. The USA bound by the unambiguously Statutes of the United States as codified against the Defendant.

24. The USA is bound by the unambiguously promulgated regulations mandated by Congress to be published in the Federal Register.

25. The USA is bound by the regulations promulgated of the Federal Register Committee mandated by Congress to implement the Federal Act of 1935, which are promulgated in 1 CFR sections 1.1 though 22.7.

Signature.

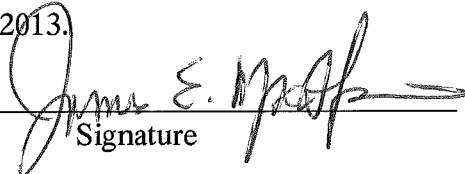


Certificate of Service

I certify that I have mailed via first Class USPS to the following parties, to wit;

Lawrence P. Blaskopf
U.S. Department of Justice
P.O. Box 227
Ben Franklin Station
Washington, D.C. 20044
202-514-9642 phone
202-514-6866 fax
Lawrence.P.Blaskopf@usdoj.gov.

Date: April 9th, 2013.



Signature